



सत्यमेव जयते

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts**

### FINANCE DEPARTMENT

#### NOTIFICATION

**No. 23/2023-State Tax**

Sachivalaya, Gandhinagar, 27<sup>th</sup> July, 2023

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017

**No.(GHN-43)GST-2023/S.148(42)GST Cell:-** In exercise of the powers conferred by section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereinafter referred to as the said Act), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No.(GHN-32)GST-2023/S.148(40) GST Cell dated the 20<sup>th</sup> April, 2023 being Notification No. 03/2023-State Tax, namely:-

In the said notification, for the words, letter and figure “30<sup>th</sup> day of June, 2023”, the words, letter and figure “31<sup>st</sup> day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30<sup>th</sup> day of June, 2023.

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**

Joint Secretary to Government.

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